

App F IX 4

Previous References

1941
(h l)

File No 158-41

Serial Nos. 1, 2

Later References

GENERAL AND REVENUE SECRETARIAT.

Serial Nos Two

Part B for March 42

SUBJECT

Budget estimates and other financial
statements of local bodies

To,
The Comptroller
The D C's of Districts
The President, City Municipal Council
The Municipal Commissioner, Mysore
L 9045-56/27342
Issues certain instructions in the
matter of —

me
28.6.42

[App F III-2]

Budget estimates and other Financial statements of
Local Bodies.

The rules require that in the above financial statements Normal revenue and Normal expenditure should be shown separately While working out Normal expenditure, the provision or outlay on account of Original works is being excluded at present I think that it is necessary to include under "Normal expenditure" provision or outlay on account of minor and petty works, only ~~new~~ works of magnitude being excluded for the purpose

✓ This question may kindly be examined in the L S G Branch, in consultation with the Comptroller, and suitable instructions issued to Local Bodies

Secretary
Law department
(with compliments)

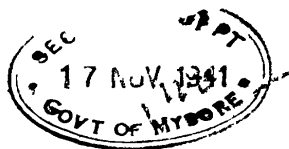
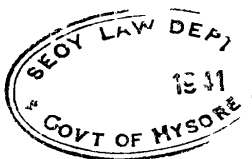
4 This will, in the first instance,
be sent ^{unregd} to the comptroller ~~for~~
furnishing a note on the above
subject

Lawrence R. R.
12/11/41

Then
 $24^2 \parallel 41$

LEO W. 294 ON 24/11/41

Forwarded with compliments - to the
 Controller to the Govt of Mysore for
 issue of a note on the above subject.



C L A W

26 171 9M
310/98
NOTE-Contn Sheet
0 43 dated 26
CLAR

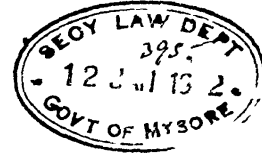
1403/K

File No No 323/5pl dated 12-1-42 of 194

General and Revenue
Secretariat

U O No 323/C IAD dated 12th January 1942.

Serial
No



6 Returned with Compliments.

As suggested by the Financial Secretary, it is necessary to make a distinction between the works to be classed as Normal and Special. This can be done by fixing a money limit as has been done in the case of Commercial Departments and concerns where the cost of works is charged to Revenue within certain prescribed limits though the expenditure is of a capital nature. A money limit of Rs 1000, 250 and 100 may be prescribed for city, Town and minor Municipalities respectively and it may be ruled that only original works costing more than this limit have to be classed as special.

PH. V. Narayana
Comptroller.

FR/9

Hm
2
12/1/42
L

mkrb

1101-11 4300
26
1/1

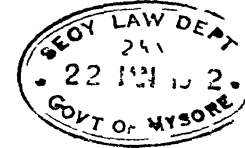
7 For orders whether the above suggestion may be adopted

Hm
21/1/42
21/1

& The Financial Sec may consult on the above proposal Law Secy for

Fin Secy
etc

Hm
26
1/42



9 I think the suggestion of the Commission is reasonable & may be accepted & worked in 2 years at the end of which period the position may be re-examined

Hm
21/2/42

General and Revenue
Secretariat

File No

of 194

[App F III-2

Serial
No



OFFICE OF THE MINISTER
FOR LEGAL AFFAIRS
Date 8 2 42
-No-

Budget. of H/L for Disbursement to be
normal & special expenditure
1403

10) If approved, orders will be
issued in accordance with the
conditions given above as modified
by the Financial Secretary

Law Secy for
2/42

11) May be approved
Minister
L S S

Hm
3 2 42
for

12 4 42
12 2 42

Hm
12 2 42
for

Submitted with a draft - O.M. for app.
Hm
28/2/42

A Draft is put up which may be sent
to the Secy also

Well, if appd. case in multiplicity.

HK
12/2/42

may be issued after perusal
by the Secy

Law Secy for
18/3/42

For Secy
w/c

Hm
18/3/42

AD 9 2 42
10/10/42 for

Hm
19 3 42

NOTE - Common Sheet

W D 04155-GLB-55 000-2-0 41

Issue

19 3 42

Serial
No

If appd. The will not be sent
to the multigraph section
for making 150 copies

Subd to the Asst Secy & Regr
27/3 Regr me) Am
27/3 27/3/42
28/3/42

Multigraph Secy)

25 unsigned copies + 75 copies
(signed) may be sent to L.S. & P.W.

27/5 Multigraph Section)
27/5

20, The Comptroller
The D.C.S. Secy
The Asst. Secy, Mysore
The Asst. Secy, Bangalore

L 9045-56 of 27/3/42

Issues certain instructions in the
matter

3668

Proofs for appd
received back on
the 15/5/42
27/5

13 ✓
22/6/42
9

G R S App F VI—G 2]

SUBJECT

✓ R Type-7 copies

Diary No of letter replied to

General and Revenue Secretariat

()
the 194

Date of issue 27 3 42 194

Signed by

GRRao

May this be—

- (i) printed?
- (ii) treated as a standing order?
- (iii) published in the Gazette English Part?
- (iv) translated?
- (v) placed at the disposal of the press?
- (vi) published in the Gazette Kannada Part?

*become
this is a
temporary
arrangement for
2 years only to*

*+5.0
100 copies (normal type)
10 copies to each of the 9 Secs - 90
10*

Section *Ml*

File No 158-41

Serial No 2

Proceedings of the Government of
His Highness the Maharaja of Mysore

Read—

Order thereon—No

2 9045-56
The primary rules
of finance require that
Normal Revenue & Normal Expre
should be distinguished from
Special or adventitious Revenue
Expre The Budget Estimates
& other Financial Statements
prepared by the Municipalities

at present do not strictly follow this principle In providing for, or working out, Normal expre, the provision or outlay on account of original works is being excluded

2 It is necessary to distinguish the works to be classed as 'Normal' & 'Special' so that special receipts or special expre in any ^{one} year may not be adopted as a basis for the next & future years, ²⁰ It is that the finances of an institution may be correctly assessed
3 It is accordingly desirable that only works of magnitude involving a large outlay are excluded from "Normal-Expenditure" and that provision or outlay on account of minor & petty works is invariably included hereunder

List of Enclosures

4 Govt are accordingly pleased to lay down the following limits for the several Municipalities and to direct that only original works costing more than these limits be classed as "Special" while those costing less be included under "Normal Expre"

City Mltas -	Rs	1000	(in ward)	Copied by
Town "	"	250	do	Examined by
Rural "	"	100	do	

The Budget Estimates & Other Financial Stts

of the several Municipalities
should be prepared on the
abovementioned basis from
the year 1942-43. This

PP 5

procedure will be in force
for a period of two years
for the present. Its continuance
~~as~~ as a permanent feature
will be examined at the
end of the said period on
receipt of a ~~Comm~~ Report
from the Comptroller on the working
of the arrangement. The
Comptroller is requested to submit
a report ^{in the matter} before Decr 1945.

To the Director ✓
D C of S ✓
Roh Ctg Ml Cl, Mysore ✓
Commr, Bhor Ctg Ml
Krs the Rth

J
J. Law Sec

8/12/3

1.0

SL 327

**PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE**

Reads—

Order No

L.9045-56 / Inl 158-41-2

Dated, Bangalore, *27th* March 1942

The primary rules of finance require that Normal Revenue and Normal Expenditure should be distinguished from special or adventitious Revenue ^{or} Special expenditure. The Budget Estimates and other Financial Statements prepared by the Municipalities at present do not strictly follow this principle. In providing ^{for} ^{or} working out, normal expenditure, the provision or outlay on account of original works is being excluded.

2 It is necessary to distinguish the works to be classed as 'Normal' and 'Special' so that special receipts or special expenditure in any one year may not be adopted as the basis for the next and future years so that the finances of an institution may be correctly assessed.

3 It is accordingly desirable that only works of magnitude involving a large outlay are excluded from "Normal Expenditure" and that provision or outlay on account of minor and petty works is invariably included thereunder.

4 Government are accordingly pleased to lay down the following limits for the several Municipalities and to direct that only original works costing more than these limits be classed as "Special" while those costing less be included under "Normal Expenditure" -

City Municipalities	-	Rs 1000	(Rupees One thousand)
Town	"	" 250	(Rupees Two hundred & Fifty)
Minor	"	" 100	(Rupees One hundred)

The Budget Estimates and other financial statements of the several Municipalities should be prepared on the abovementioned basis from the year 1942-43.

5 This procedure will be in force for a period of two years for the present. Its continuance as a permanent feature will be examined at the end of the said period on receipt of a report from the Comptroller on the working of the arrangement. The Comptroller is requested to submit a report in the matter before December 1943.

J. Ramachandran
For Secretary to Government,
Law Department

To

The Comptroller to Government
The Deputy Commissioners of Districts,
The President, City Municipal Council, Mysore,
The Commissioner, Bangalore City Municipality,
through the President

**S C Government of His Highness the Maharaja
of Mysore.**

GENERAL AND REVENUE SECRETARIAT

No L 9045 56/MI 158 41 2 Dated Bangalore 27th March 1942

**Classification of Normal Revenue and Normal Expenditure and Special Revenue
and Special Expenditure**

Issues instructions re ----- in the preparation of Budget Estimates and other
Financial Statements of the Municipalities

ORDER NO L 9045-56/ML 158-41-2 DATED, 27TH MARCH 1942

The primary rules of finance require that Normal Revenue and Normal Expenditure should be distinguished from special or adventitious Revenue or Special expenditure. The Budget Estimates and other Financial Statements prepared by Municipalities at present do not strictly follow this principle. In providing for or working out normal expenditure, the provision or outlay on account of original works is being excluded.

2 It is necessary to distinguish the works to be classed as Normal and 'Special' so that special receipts or special expenditure in any one year may not be adopted as the basis for the next and future years so that the finances of an institution may be correctly assessed.

3 It is accordingly desirable that only works of magnitude involving a large outlay are excluded from Normal Expenditure and that provision or outlay on account of minor and petty works is invariably included thereunder.

4 Government are accordingly pleased to lay down the following limits for several Municipalities and to direct that only original works costing more than these limits be classed as Special while those costing less be included under 'Normal Expenditure' -

City Municipalities	- Rs	1000 (Rupees One thousand)
Town	- Rs	250 (Rupees Two hundred & Fifty)
Minor	- Rs	100 (Rupees One hundred)

The Budget Estimates and other financial statements of the several Municipalities should be prepared on the above-mentioned basis from the year 1942 -43.

5 This procedure will be in force for a period of two years for the present. Its continuance as a permanent feature will be examined at the end of the said period on receipt of a report from the Comptroller on the working of the arrangement. The Comptroller is requested to submit a report in the matter before December 1943.

H V NARAYANA RAO,
Secretary to Government
Law Department

To--The Comptroller to Government
The Deputy Commissioners of Districts
The President, City Municipal Council, Mysore,
The Commissioner, Bangalore City Municipality,
through the President

